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January 9, 2007

Ms. Cynthia D. LaWare Secretary State of Vermont Agency of Human Services 103 South Main Street Waterbury, Vermont 05671-0204

Dear Ms. LaWare:

This acknowledges receipt of your proposed revisions to the Agency of Human Services, Public Assistance Cost Allocation Plan, which you submitted in compliance with 45 CFR 95, Subpart E by letter dated December 29, 2006.

We shall process your revisions as soon as possible and advise you either of our approval or those changes which are necessary as a condition for our approval. In the interim, should you have any questions, please contact this office at (212) 264-0944.

Sincerely,

Robert I. Aaronson Director, Division of

Cost Allocation